IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH.

I.T.R. No.212 of 1995
Date of decision: 18.09.2006

The Commissioner of Income-tax (Central), Ludhiana.

-----Applicant

Vs.

M/s Avery Cycle Industries (P) Ltd., Ludhiana.

-----Respondent

CORAM:- HON'BLE MR JUSTICE ADARSH KUMAR GOEL

HON'BLE MR JUSTICE RAJESH BINDAL

Present: Mr. S.K. Garg Narwana, Advocate for the revenue.
Mr. Aman Bansal, Advocate for Mr. Akshay Bhan, Advocate for the assessee.

ORDER:

Following question of law has been referred for the opinion of this Court by the Income-tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 29.7.1993 in R.A. No.188/Chandi/1993 in respect of assessment year 1984-85:-

> "Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in holding that Car repair expenses of Rs.40,045/- were not includible for purposes of disallowance u/s 37(3A) of the Act?."

We find that the question of law, referred to above, is covered against the assessee by the judgment of the Hon'ble Supreme Court in ***Britannia Industries Limited v. Commissioner of Income-tax and another*** (2005) 278 ITR 546.

Accordingly, the question is answered against the assessee and in favour of the revenue.

(ADARSH KUMAR GOEL)
JUDGE

September 18, 2006
ashwani

(RAJESH BINDAL)
JUDGE